

TOTAL	11,247,710	1,565,326	0	3,466,528	2,048,298	1,163,647	504,820	517,450	405,586	537,426	1,102,472	(161,842)	9,682,384
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ST CHRISTOPHERS HOSPITAL
ACCOUNTS RECEIVABLE AGING - INPATIENT
Bad Debt Calculation (New Methodology)
JUNE 30, 1997

CLASS	TOTAL	IH & DNFB (NET)	FINAL BILLE	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+	
B BLUE CROSS	1,546,622	181,268	300,300	312,314	207,725	265,794	64,681	106,837	84,849	30,777	7,903	1,365,374	
H HMO (USHC, KHP)	4,447,496	518,388	1,231,835	1,016,618	513,799	319,170	155,986	90,078	132,372	256,287	204,962	3,929,108	
TOTAL	5,994,118	699,636	0	1,538,135	1,328,932	721,524	584,964	220,667	196,915	217,221	289,064	197,059	5,294,482

CLASS	TOTAL	IH & DNFB (NET)	FINAL BILLE	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+	Check (255,150)
B BLUE CROSS	2,204,101	255,150	0	506,692	358,287	282,138	301,386	108,093	150,652	180,930	36,748	24,024	1,948,951
A PHILABLUE CROS	8,359,849	1,176,863	0	1,962,058	1,025,223	1,030,356	652,701	437,954	505,257	410,630	441,493	717,313	8,359,849
B&2 BLUE CROSS	1,905,221	368,300	0	789,535	310,127	183,049	19,783	108,851	114,865	58,777	164,442	(212,509)	1,905,221
N BLUE CROSS	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER BLUE CROS	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL BLUE CROSS	12,469,171	1,800,313	0	3,258,285	1,693,637	1,495,545	973,870	654,898	770,774	650,338	642,633	528,829	12,469,171
6 OTHER HMO	654,660	452,630	0	54,160	25,980	1,260	0	12,380	0	0	75,344	32,906	654,660
D HMO CAP	19,277	0	0	0	0	0	0	0	0	0	0	19,277	0
E KEYSTONE	3,252,478	270,061	0	864,261	626,743	400,507	289,064	63,396	137,258	279,458	292,935	8,795	3,252,478
H HMO REGULAR	5,454,440	474,335	0	1,756,572	1,107,982	578,831	296,773	309,823	153,463	200,477	569,644	6,540	5,454,440
C HMO PAIN	7,605,758	999,257	2,169,912	1,055,657	1,010,412	213,910	521,813	100,899	703,810	474,919	325,168	7,605,758	
H HMO (USHC/KHP)	8,355,122	743,830	0	3,021,395	1,927,682	770,002	405,317	339,868	247,496	160,805	410,538	328,127	8,355,122
3 MISC HMO CONTR	13,019,436	1,652,879	2,936,315	2,816,532	1,717,454	1,351,390	497,963	517,553	849,701	254,059	425,552	13,019,436	
TOTAL HMO	38,361,171	4,592,992	0	10,802,615	7,560,576	4,478,466	2,556,454	1,795,243	1,156,670	2,194,251	2,077,539	1,146,365	38,361,171
TOTAL I/P	50,830,342	6,393,305	0	14,060,900	9,254,213	5,974,011	3,530,324	2,450,140	1,927,444	2,844,589	2,720,222	1,675,184	50,830,342
Check	0	0	0	0	0	0	(0)	0	0	0	0	0	(0)

CL 138491

AGH
Commercial Allowances
5/30/97D-86-17
44-21-98CHARGE DIFFERENTIAL CALCULATION
JUNE 30, 1997

PLAINEE	CATEGORIES	PERCENTAGES FOR GL RECORDING						PRIOR MONTHS CHARGE DIFFERENTIAL	CHRG DIFF GL#1201900 CHANGE DR/(CR)	CONTRAC ALLOW GL A/C #s	CONTRAC ALLOW POSTING
		CASES	DAYS	GROSS A/R	FACTOR	NET A/R	DIFFERENTIAL				
INPATIENT											
BLUE CROSS - ADULT (B)											
IN HOUSE	131	1,003	\$4,954,398	\$1.025	\$1,830,475	\$3,123,923	\$2,913,916				
DNFB	82	385	1,581,719	1.025	566,125	915,594	1,539,056				
	213	1,368	6,536,117		2,498,600	4,039,517	4,472,972		\$433,455	7120103	
BLUE CROSS - NURSERY (B)											
IN HOUSE	5	7	7,419	3.112	\$2,184	\$5,235	\$5,235				
DNFB	4	9	5,623	3.12	2,008	2,615	2,615				
	9	16	13,042		4,992	8,050	8,050		0	7120103	(\$433,455)
COMMERCIAL INS (C)											
IN HOUSE	24	186	790,905	0.8500	\$672,269	\$118,636	\$114,783				
DNFB	11	48	198,855	0.8500	169,027	29,828	39,088				
	35	234	989,759		841,298	148,464	153,870		\$5,408	7120190	
MEDICARE(M/L)											
IN HOUSE	183	1,590	7,270,052	\$11.003	2,174,569	\$5,090,363	\$5,633,924				
DNFB	76	541	1,718,559	11.003	903,108	\$815,451	\$1,731,245				
	259	2,131	8,989,510		3,077,897	5,911,013	7,367,169		1,455,356	7120101	(\$1,455,356)
MEDICAID(F,K,L)											
IN HOUSE	33	226	914,979	55.320	175,560	739,419	315,087				
DNFB	133	619	1,783,300	55.320	707,580	1,077,740	1,300,004				
	259	n/a	1,788,079	55.320	1,377,880	410,199	400,919				
FINAL BILLED (X)											
425	845	4,488,357			2,261,000	2,227,337	2,016,009		(211,349)	7120102	211,349
ALLEGHENY HMO(G)											
IN HOUSE	0	0	0	0.0000	0	0	0				
DNFB	0	0	0	0.0000	0	0	0				
FINAL BILLED				0.0000	0	0	0		0	7120150	0
	0	0	0		0	0	0		0		
ACT 8(A)											
IN HOUSE	7	95	485,336	0.6000	291,201	196,134	200,010				
DNFB	10	39	146,210	0.6000	87,726	58,484	68,737				
	17	134	631,546		378,927	252,019	266,706		36,148	7120190	
WORKERS COMP(W)											
IN HOUSE	7	81	293,280	0.6200	243,834	149,446	68,338				
DNFB	5	18	38,928	0.6200	24,134	14,782	58,298				
	12	79	432,208		267,968	164,238	123,632		(40,607)	7120190	
GATEWAY(H)											
IN HOUSE	12	65	234,228	\$1.054	64,510	165,728	98,145				
DNFB	8	29	81,760	1.054	36,890	44,890	47,150				
	20	100	316,018		105,400	210,818	145,303		(\$5,315)	7120190	
OTHER HMO(S)											
IN HOUSE	75	672	2,431,170	0.7000	1,701,819	729,351	468,729				
DNFB	49	187	810,657	0.7000	427,300	183,167	492,864				
	124	859	3,041,727		2,129,209	912,518	981,533		89,015	7120190	(\$504,548)
RESERVES - FYE 5/30/97											
- Cusion - Other HMO & additional 06/30/97 allow											
- Medicare IH & DNFB Outliers @ 06/30/97											
- Final bill - last day of month & other billed exceptions											
TOTAL INPATIENT 25,438,283 11,563,088 43,660,195 53-3 18,057,304 11,397,110 (\$2,647,110)											

* NOTE Rates for inhouse are in recognition that the majority of costs are incurred in the first few days of a stay and because no recognition is given relative to the outer status of any cases (Inhouse, D.N.F.B., or Final Billed)

CL 138492

UP CCC (SNF) BLUE CROSS(M)		IN HOUSE	9	75	34,638	\$528	\$39,600	\$55,038	\$50,648		
		DNFB	9	62	79,602	528	32,736	46,666	17,871		
			18	137	174,240		72,336	101,904	68,320	(\$33,584)	7120203
MEDICARE(T)		IN HOUSE	36	341	347,822	\$406	146,568	\$241,258	\$274,090		
		DNFB	18	202	243,382	406	62,012	161,370	54,130		
			34	563	631,204		228,578	402,828	328,220	(74,406)	7120201
MEDICAO(Y)		IN HOUSE	3	14	16,544	\$0	0	16,544	23,447		
		FINAL BILLED	6	N/A	47,126	0	0	47,126	172,603		
		DNFB	3	29	26,500	0	0	26,500	0		
			12	43	90,170		0	90,170	196,051	109,881	7120202
TOTAL INPATIENT CCC(SNF)					\$895,613		\$300,914	\$395,000	\$393,000	(82,109)	\$2,109

CL 138493

OUTPATIENT		\$0	9,4800	30	\$0	\$0	\$0	7130103	\$0
BLUE CROSS (B)	0 FROM BILL DEDUCT	12,314,897	0 4600	5,756,653	6,758,044	6,205,312	(552,732)	7130101	52,732
MEDICARE (J/M)		0	0 2000	0	0	0	0	7130102	0
MEDICAO (F/X)	S	0	0 2000	0	0	0	0	7130103	0
MA Out-of-State (K)	S	0	0 2000	0	0	0	0	7130150	0
ALLENTOWN HMO (G)		0	0 0000	0	0	0	0		
HMO/PPO (H)	0 FROM BILL DEDUCT						(552,732)		
HealthAmerica S	0	0 6000	0	0	0	0	0		
Preferred Health	0	0 7500	0	0	0	0	0		
Cover HMO @ 70% Allow	0	0 3000	0	0	0	390	390		
Health Assurance S	0	0 6000	0	0	0	0	0		
US Healthcare - Other	1,496,723	0 5000	748,362	748,361	829,845	81,484			
US Healthcare - MC, AGH & Premier	1,171,819	0 4000	468,728	703,091	842,073	138,932			
Health Plan Upper O S	0	0 7000	0	0	0	0	0		
Diversified Group S	0	0 6000	0	0	0	0	0		
Prudent Health	0	0 6000	0	0	0	0	0		
Aetna Health Partner S	0	0 7000	0	0	0	0	0		
Other HMO @ 30% Allow	52,541	0 7000	38,779	15,782	16,126	364			
Gateway 2,578,433	0 3000	773,530	1,804,903	1,624,962	(179,941)				
Keystone 56,836	0 7000	39,645	16,991	16,017	(974)				
Other HMO @ 40% Allow	353,490	0 6000	212,096	141,398	54,564	(86,834)			
Other HMO @ 50% Allow	706,303	0 4000	282,601	423,902	420,958	(2,944)			
Other HMO 0	0 6000	0	0	109,063	109,063				
Total HMO/PPO	6,418,151		2,501,743	3,854,408	3,913,949	59,540	7130190	(59,540)	
WIC ACT 44 (M)	0	0 6000	0	0	0	0			
AUTO ACT 6 (A)	B	0 6000	0	0	0	0			
CHAMPUS (E)	0 FROM BILL DEDUCT	60,814	0 6000	36,488	24,326	29,424	5,098	7130190	(5,098)
CUSHION - FYE 6/30/97	0			500,000	1,000,000	500,000	7130101		
Blue Cross O/P unpaid allowances				0	0	0	7130103		
Unposted Allowances				500,000	500,000	0	7130190		
TOTAL OUTPATIENT - AGH	18,991,952		8,355,094	11,638,778 33-2	11,648,584	\$11,905			(\$11,905)
TOTAL INPATIENT AND OUTPATIENT	\$44,430,145		\$19,918,173	\$22,796,873	\$27,705,989	\$2,409,018			

* - BC O/P A/R written down to net collectable at time of billing, effective 3-1-96 for FYE 5-31-96 & subsequent, then 0 based on review of the affected ins. Plan Codes with PFSC, determined that effective 3-31-96 the current portion (0-30 days) of the aging based on wait date to be excluded from Charge Diff calculation. Such excluded portion to be increased by the next oldest aging category each subsequent month during FYE 6-30-96, so that MA O/P A/R completely excluded by December 31, 1996.

S - Gross A/R amounts based on billed Insurance Plan code - source, B44 German Patient Accounting - see detail following

© - Such represents additional MC O/P reserves

S - Auto Allowance posted by Medpac system at time of billing, therefore no charge diff required

* - BC O/P gross A/R per Focus O/P aging report @ 7-31-96 - aged from date of last service, as such properly includes \$1,000,000 of \$1,398,437 BC advance truncated from the Medpac O/P aged trial balance due to a system limitation that only allows 6 digits left of decimal place for specific patient transactions/account balance

** - WC O/P A/R written down to net collectable at time of billing, effective 3-1-96 & subsequent - confirmed such based on review of the average O/P WC A/R account balance by aging category for accounts 0- 60 days old (\$529/account) and accounts 61-170 days old (\$329/account), therefore the average account balance is about \$400 or 43%. Such appears reasonable, therefore determined that effective 3-31-96 the current portion (0-30 days) of the aging based on wait date to be excluded from Charge Diff calculation. Such excluded portion to be increased by the next oldest aging category each subsequent month during FYE 6-30-96, so that WC O/P A/R completely excluded by February 28, 1997

CL 138494

AHERF
BD Writeoff Analysis
6/30/97

CL 138495

Report Date	I/P Writeoffs	O/P Writeoffs	Other	Total
Bucks	2,163,271	1,181,333	4,702,095	Bucks
Elkins	1,463,203	1,172,983	4,181,069	Elkins
HUH	0	1,491,691	4,958,557	HUH
MCP	2,179,971	8,610,363	7,046,687	HUH
SCHC	3,273,435	2,029,290	5,806,417	MCP
			139,207	MCP
			6,212,735	SCHC
			590,161	SCHC
			2,668,706	SCHC
			3,249,918	
Total	9,079,880	14,485,660	36,305,634	40,127,250
Total I/P & O/P Writeoffs		23,565,540		(10,028,568)
Total I/P & O/P Other			76,432,884	(2,516,925)
Total Writeoffs & Other		9,998,224		
Total Writeoffs, Other, Reserves & Recoveries				187,452,931

16/7/97
16/7/97
16/7/97

AHEF
BAD DEBT EXPENSE ANALYSIS
03/03/06

NOTE: The Graduate hospitals, Forces, & AVH are being analyzed since the opening balance sheet

CL 138496

		X The Graduate entities, Forces, and AVH are not included										
		MCB					AH4					ARH
		MCB		MCB			Graduate		MCB			ARH
		06/30/06	06/30/06	06/30/06	06/30/06	06/30/06	06/30/06	06/30/06	06/30/06	06/30/06	06/30/06	06/30/06
Revenue												
Rheims		63,097	62,096	71,379,036	75,106,489	207,637,944	155,942,214	14,318,545	21,710,250	26,668,684	14,194,000	62,097
Ancillary		211,813,771	292,270,385	183,894,433	186,807,878	190,802,182	241,982,743	\$36,010,040	3,359,878	28,395,000	10,194,000	292,270,385
IP		485,213,447	485,033,096	87,547,780	51,557,239	78,507,281	98,404,620	24,937,804	754,533	12,875,182	27,711,000	602,713,110
OIF		115,245,481	102,894,913									721,118,300
Cross Patient Service Revenue		802,377,498	890,109,294	304,771,259	399,271,806	577,742,347	455,921,627	92,556,418	11,844,661	37,343,866	67,240,000	
Contractual Allowance												
IP		(95,837,639)	(532,338,775)	(141,680,400)	(28,431,555)	(24,735,732)	(277,421,784)	(15,396,518)	(5,724,530)	(17,327,876)	(138,239,000)A	
OIF		(80,497,285)	(52,864,837)	(14,121,357)	(28,431,555)	(47,216,706)	(19,716,781)	(16,346,581)	(435,578)	(2,248,105)	(138,246,739)	(272,084,089)
(96,330,425)		(586,843,412)	(177,800,300)	(171,151,955)	(172,004,456)	(171,154,945)	(172,301,099)	(16,356,706)	(16,045,641)	(148,239,000)		
Net Patient Service Revenue		315,940,774	305,255,697	176,971,259	128,119,651	205,737,929	176,492,682	40,244,370	5,684,155	19,358,755	26,981,000	
IP-Acute Bed Debt Expense		(7,511,547)	(3,206,184)	(1,564,453)	(2,178,787)	(8,415,642)	(7,262,567)	(11,397,727)	(380,455)	(318,209)	(115,000)	(24,656,867)
IP-Resident Recovery		33,130,5	26,687	(4,239,787)	(2,621,064)	9,234,827	(8,138,300)	40,341	0	218,505	1,271,861	(28,990,257)
OIF-Bad Debt Expense		(1,449,794)	(8,903,307)	(1,073,554)	(434,566)	(1,210,946)	(1,210,785)	(110,946)	(757,040)	(11,140,905)	1,287,700	1,340,306
OIF-Resident Recovery		(10,381,845)	(13,049,083)	(8,804,431)	(8,996,846)	(15,846,535)	(15,298,601)	(2,703,234)	(891,101)	(136,744)	(115,000)	(12,355,735)
Bad Debt as % of Net Patient Serv R		2.35%	4.30%	5.28%	4.70%	7.61%	8.57%	6.72%	12.17%	4.80%	4.46%	4.35%
Contractual Allowance as % of Gross		6.11%	6.57%	6.12%	5.72%	8.13%	8.93%	56.51%	52.00%	41.43%	6.12%	6.04%
Revenue												
Rheims		06/30/07	62,000	BCC		06/30/07	AGH		FB Review			
Ancillary		47,338,295	44,448,700	41,194,109	38,920,579	240,010,502	214,054,210	4,292,828		City AVE.		
IP		69,317,554	56,815,131	56,326,741	47,046,345	491,702,033	491,872,164	5,984,531		City AVE.		
OIF		64,072,059	56,805,144	51,259,546	40,917,753	225,599,482	225,216,809	5,865,110		Forbes		
Cross Patient Service Revenue		180,728,318	181,169,055	151,719,498	126,932,917	937,451,997	644,945,311	16,552,976		Forbes		
Contractual Allowance										City AVE.		
IP		(79,467,065)	(88,810,587)	(87,983,844)	(57,476,812)	(110,616,654)	(386,345,820)	(16,891,856)	(5,423,103)	(5,049,000)A		
OIF		(10,346,236)	(27,530,422)	(31,705,200)	(26,550,141)	(12,900,782)	(127,920,932)	(3,787,902)	(1,587,121)			
(119,814,607)		(10,151,089)	(99,779,131)	(98,525,023)	(93,537,416)	(484,704,117)	(8,679,561)					
Net Patient Service Revenue		60,871,711	60,037,906	51,900,565	48,070,646	421,914,581	380,678,199	7,983,117	12,105,427	(17,322,724)		
IP-Acute Bed Debt Expense		(1,381,950)	(60,540)	(1,162,920)	(1,162,748)	(1,932,010)	(1,277,448)	(193,558)	(1,777,915)	(1,715,121)A		
IP-Resident Recovery		(1,540,931)	(1,1918,832)	(1,046,007)	(2,481,780)	(10,150,000)	(11,096,659)	1,304,585	1,056,159			
OIF-Bad Debt Expense												
OIF-Resident Recovery												
Bad Debt as % of Net Patient Serv R		4.64%	4.33%	3.75%	3.50%	3.22%	4.47%	5.60%	1.31%			
Contractual Allowance as % of Gross		86.32%	62.75%	65.73%	62.01%	55.87%	54.93%	59.03%	41.81%			

^a Per industry of the client. CAC indicates that City Ave and Rancocas have the same hospital contractual allowances percentages due to the prior year for each hospital.

^b Per industry of the client. CAC indicates that City Ave and Rancocas have the same hospital contractual allowances percentages due to the prior year for each hospital.

AHERF
06/29/97

Working Paper Name: Bad Debt Expense Analysis
Working Paper Reference: 20053-64
Working Paper Type: OLE

AHERF
BAD DEBT EXPENSE ANALYSIS
6/30/96

Completed

Completed By: Kristen Heinlein Date: 08/24/97 12:26:12 PM
Last Modified By: Christa L. Porter Date: 09/10/97 03:34:07 PM

Reviewed

Christa L. Porter

Mark for Deletion

Modification History:

Kristen Heinlein

CL 138497

AMERIA
AMERICA SUMMARY SETTLEMENT SCHEDULE AT 8/30/97
8/30/97

Amounts are based on a spending of 70% of

It is not enough to have a good idea. The important task is to trust it.

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Almond was taken back to the U.S. in 1918.

MARCH 1945: THE BIRMINGHAM

Product and buyer security

138498

CL 138499

CL 138500

AMERF
PATIENT ACCOUNTS RECEIVABLE BALANCES
FY 1998
(Dollars in thousands)

CURRENT YEAR ACTUAL - FY 1998													
	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE
AMERF Wholly Owned													
AGH	152,174	153,793	151,942	151,039	152,460	155,482	155,357	158,159	170,807	172,752			
FIH	16,821	17,383	18,855	21,110	23,111	24,206	22,136	24,659	24,173	23,992			
AVIT	10,343	10,657	11,311	12,013	12,919	13,113	12,930	14,006	14,871	13,657			
CH	-	1,355	1,697	1,619	1,798	2,220	1,978	1,708	1,627	2,402			
AUMC	27,004	29,595	31,865	34,892	37,835	39,341	37,044	41,293	40,871	41,051			
AVIT, Wash.	9,178	8,988	8,807	87,921	100,295	105,923	102,401	110,132	111,673	114,503			
Eastern Region Combined													
MCP11	45,201	46,149	39,269	38,417	34,386	31,327	20,923	21,244	19,636	17,692			
IU1	56,451	57,672	56,869	50,525	47,045	43,316	39,617	39,028	38,114	38,423			
MSS	1,511	1,311	2,906	3,221	3,375	4,141	2,346	3,002	3,498	4,022			
Eastern Region													
SCIC	15,261	16,940	36,115	35,141	31,168	32,217	32,246	31,855	34,437	28,931			
AVITS	40,968	40,553	43,191	45,374	47,451	46,615	52,645	56,144	57,890	59,403			
AIMP	21,999	25,804	21,993	24,451	26,485	29,273	29,304	26,755	25,846	26,121			
DIG	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342			
Divided Entities Combined													
EPI	12,364	11,959	10,964	9,291	9,031	8,407	7,125	7,132	7,679	7,792			
BCII	10,158	9,670	8,837	8,048	7,619	6,867	7,433	7,649	7,492	5,826			
GH	29,336	32,262	36,487	37,306	39,916	43,123	38,160	41,344	43,094	41,433			
MSH	6,781	6,887	6,115	5,309	(1,369)	(4,040)	(5,912)	(7,127)	(4,767)	(5,491)			
CAII	6,648	7,224	6,939	8,735	9,047	8,814	7,977	9,550	9,493	9,501			
PH	6,197	6,251	7,037	6,342	5,974	5,039	3,797	3,805	3,351	3,299			
NJ	9,022	10,075	6,777	7,267	6,103	5,694	6,064	7,012	6,712	6,934			
Treated Entities													
AMERF Consolidated	11,166	44,319	43,246	42,316	76,341	73,904	64,734	70,195	71,034	69,804			
AMERF Consolidated													
	\$165,072	\$213,672	\$166,540	\$248,720	\$370,308	\$369,151	\$345,315	\$199,725	\$260,511	\$159,345			

AHEF
PATIENT ACCOUNTS RECEIVABLE BALANCES
FY 1996
(Dollars in thousands)

		PRIOR YEAR ACTUAL: FY 1997												
		JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE
AUFL Wash Combined:														
AGH		\$50,016	\$54,224	\$54,132	\$54,132	\$51,913	\$59,543	\$51,637	\$54,606	\$55,431	\$51,067	\$56,264	\$55,474	\$52,174
FH		-	-	-	-	-	-	-	-	10,494	10,745	11,631	12,636	13,567
AVH		-	-	-	-	-	-	-	-	-	6,859	7,004	8,731	10,383
AUMC		-	-	-	-	-	-	-	-	-	11,500	20,440	22,294	27,004
AUH, Wash		\$0,016	\$4,224	\$4,132	\$4,132	\$1,913	\$9,543	\$1,637	\$4,606	\$4,612	\$1,598	\$6,704	\$7,772	\$9,174
Eastern Region Combined:														
MCPHI		\$1,450	\$7,872	\$3,483	\$7,348	\$6,495	\$6,383	\$6,166	\$6,126	\$6,279	\$8,274	\$53,383	\$51,151	\$5,201
101		78,534	77,995	76,121	82,538	82,079	83,315	83,317	83,549	86,046	76,072	73,457	75,899	56,431
MSS		-	-	-	-	-	-	-	-	-	-	-	-	1,511
Eastern Region		\$16,914	\$135,967	\$29,604	\$39,486	\$42,574	\$41,691	\$47,383	\$53,675	\$54,325	\$13,346	\$126,840	\$131,057	\$10,163
SCHC		43,319	43,274	43,386	46,162	46,342	46,076	48,047	50,865	51,502	43,409	40,708	41,340	35,261
AURIS		33,963	32,287	30,438	32,353	33,188	32,837	35,119	36,257	37,318	34,670	39,020	40,109	40,964
AURMP		17,455	17,520	17,295	18,572	20,339	20,102	19,442	20,033	21,167	20,134	23,704	25,699	23,999
DHG		-	-	-	-	-	-	-	-	-	-	-	2,159	1,392
Directed Entities Combined:														
EPH		21,288	21,730	22,075	22,150	22,735	23,679	23,498	24,386	20,746	17,778	16,670	12,364	
BCH		17,012	17,795	18,299	18,056	19,033	19,192	20,212	20,710	20,273	16,117	12,670	12,942	10,158
GII		-	-	-	-	-	-	-	-	-	-	-	28,887	29,356
MASH		-	-	-	-	-	-	-	-	-	-	-	7,711	6,781
CAH		-	-	-	-	-	-	-	-	-	-	-	5,109	6,648
PH		-	-	-	-	-	-	-	-	-	-	-	5,144	6,837
NI		-	-	-	-	-	-	-	-	-	-	-	9,250	9,022
Directed Entities		\$16,300	\$39,375	\$40,029	\$40,931	\$41,183	\$41,927	\$43,891	\$46,208	\$49,659	\$36,873	\$30,148	\$35,740	\$1,166
AHEF Consolidated		\$320,059	\$322,347	\$316,884	\$340,217	\$343,169	\$341,227	\$346,618	\$372,943	\$373,113	\$347,050	\$337,124	\$366,576	\$365,017

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AHERP
 DAYS IN PATIENT ACCOUNTS RECEIVABLE
FY 1994

CURRENT YEAR ACTUAL - FY 1994													
	<u>JUNE</u>	<u>JULY</u>	<u>AUG</u>	<u>SEPT</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MARCH</u>	<u>APRIL</u>	<u>MAY</u>	<u>JUNE</u>
AUH. Natl. Comblnd:													
AGH	46	43	43	45	52	55	35	36	60	59	61		
PH	40	43	47	55	60	62	58	66	66	66	65		
AVH	42	44	52	61	64	63	64	76	73	73	75		
CH	-	18	23	22	23	28	26	25	25	26	26		
AUMC	41	41	46	53	57	59	56	63	64	64	64		
AUH. West	41	43	44	47	57	57	56	61	61	62	62		
<hr/>													
Eastern Region Comblnd:													
MCPH	74	77	71	69	67	60	48	41	36	33	33		
HH	59	63	68	63	57	50	49	49	48	48	48		
MSS	98	140	139	137	111	109	96	104	133	132	132		
Eastern Region	66	70	70	67	62	56	49	47	45	45	44		
<hr/>													
SCIC	96	103	113	94	95	94	113	109	108	108	106		
AUMS	92	94	87	80	71	78	89	94	94	94	96		
AUHAF	53	53	50	51	56	59	61	56	56	56	59		
DHIC	71	71	71	71	71	71	71	71	70	70	70		
<hr/>													
Directed Entities Comblnd:													
EPH	67	72	77	68	65	58	52	56	56	57	57		
BCII	68	71	76	55	52	44	60	60	59	59	59		
GH	50	53	64	77	79	85	77	85	83	83	76		
NASH	81	84	78	75	51	51	53	57	54	54	54		
CAH	42	40	39	52	51	51	51	51	51	51	51		
PH	53	49	59	58	59	43	31	31	27	27	25		
NJ	34	39	30	37	32	28	28	28	29	29	26		
Divided Entities	52	54	54	62	60	60	57	61	59	59	56		
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AHERP Comblnd	21	29	61	61	62	62	61	63	63	63	60		

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AHERP
DAYS IN PATIENT ACCOUNTS RECEIVABLE
FY 1996

	PRIOR YEAR ACTUAL - FY 1997											
	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MARCH	APRIL	MAY
AUFL Year Combined:												
AHI	53	56	55	60	57	56	52	54	52	52	53	51
FH	-	-	-	-	-	-	-	-	28	28	31	33
AVH	-	-	-	-	-	-	-	-	-	-	33	40
AUMC	-	-	-	-	-	-	-	-	-	-	33	42
AUFL West	46	50	48	54	51	50	46	43	41	40	41	41
Eastern Region Combined:												
MCPH	106	106	99	104	105	99	106	112	109	94	85	92
IHH	93	89	86	94	97	94	98	96	93	81	79	82
MASS	-	-	-	-	-	-	-	-	-	-	-	59
Eastern Region	98	95	91	96	100	96	101	102	100	86	81	86
SCMC	130	126	126	133	138	137	146	138	131	105	101	106
AUMS	83	82	74	82	78	76	82	85	84	83	82	84
AUMP	71	69	66	71	76	73	72	74	71	66	68	61
DLIC	-	-	-	-	-	-	-	-	-	-	-	66
Divided Entities Combined:												
EPH	151	153	143	142	146	149	150	132	141	120	99	94
BCH	120	123	123	139	161	140	143	147	144	116	87	66
GH	-	-	-	-	-	-	-	-	-	-	-	67
MSH	-	-	-	-	-	-	-	-	-	-	-	63
CAH	-	-	-	-	-	-	-	-	-	-	-	50
PI	-	-	-	-	-	-	-	-	-	-	-	81
NJ	-	-	-	-	-	-	-	-	-	-	-	37
Divided Entities	136	138	134	140	144	145	147	149	152	119	93	62
AHERP Consolidated	17	17	14	90	90	88	80	86	85	72	69	52

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4 MARCH
RECOUNTS RECOVERABLE DAYS
MARCH 11-12

ESTADO DE MEXICO ALIMENTACION INFANTIL 101

CL 138505

ALLIED
ACCOUNTS RECEIVABLE DAYS - AUTH. WEST
MARCH 11, 1908

ADW WEST											
ADW		ADW		ADW		ADW		ADW			
AGI	ADAYS	PTI	ADAYS	AVR	ADAYS	CH	ADAYS	AVR	ADAYS		
UNPATIENT:											
INPATIENT:											
DNFT	19.1	\$8,399,742	22.9	\$1,915,912	9.6	\$420,310	5.3	10,005,984	16.6		
CHARGE DIFFERENTIALS	11.5	2,140,948	5.8	5,842,699	28.3	798,711	10.1	4,782,398	13.3		
HOME HEALTH	(10.0)	(10,112,681)	(28.1)	(12,864,214)	(62.3)	(4,918,882)	(62.1)	(24,699,744)	(43.0)		
FINAL PAYED	47,542,229	10.3	10,001,051	52.0	1,076,538	53.6	4,765,025	60.1	34,302,614	53.5	
SUBTOTAL UNPATIENT	61,620,205	51.3	19,209,093	52.6	6,036,935	29.2	1,065,184	13.4	26,391,212	40.6	
OUTPATIENT:											
OUTPATIENT CONTROL	52,448,772	42.1	15,747,324	42.9	1,708,806	42.1	4,019,940	50.7	24,476,070	43.6	
DRFB	0	0.0	3,504,470	9.6	1,351,609	8.5	981,171	12.4	6,317,250	9.6	
CHARGE DIFFERENTIALS	(14,968,279)	(12.1)	(5,981,727)	(16.3)	(1,261,018)	(25.5)	(2,621,91)	(33.1)	(1,1867,999)	(21.2)	
HOME HEALTH	2,749,234	2.2	0	0.0	0	0.0	0	0.0	0	2,749,234	1.5
OTHER RESERVES	0	0.0	263,354	0.7	22,997	0.1	6,097	0.1	297,248	0.4	
SUBTOTAL OUTPATIENT	40,269,327	32.4	11,533,321	36.9	1,220,331	25.2	2,84,017	30.1	21,131,569	32.4	
RESERVE FOR BAD DEBT											
CASH CHARGING	(0,674,000)	(8.6)	(3,470,672)	(9.3)	(1,130,156)	(5.3)	(366,935)	(4.7)	(4,066,963)	(7.6)	
THIRD PARTY CASH ADVANCES	(0,303,393)	(1.2)	(1,181,356)	(0.2)	(24,543)	(0.1)	214,154	2.7	(99,1545)	(1.5)	
PATIENT A/R BEFORE CRATS	(4,228,012)	(3.4)	13,551	0.0	0	0.0	0	0.0	13,951	0.0	
CRATS	87,384,127	70.5	28,183,317	76.8	10,102,267	48.8	3,391,120	41.5	41,581,224	63.9	
NET HOSPITAL A/R	\$71,751,603	59.7	\$1,199,1726	65.4	\$1,153,543	74.8	\$2,401,900	30.3	\$41,150,459	64.1	
Adjustment for Days in A/R Calculations	1,135,000	2.5	0	0.0	0	0.0	0	0.0	0	1,135,000	1.7
ADJ TOTAL. NET PATIENT A/R	\$71,616,603	61.2	\$1,199,1726	65.4	\$1,153,543	74.8	\$2,401,900	30.3	\$41,150,459	64.1	
NET REVENUE:											
CURRENT MONTH'S REVENUE	\$11,166,000	\$11,166,000	\$4,376,000	\$4,376,000	\$1,645,000	\$1,645,000	\$26,627,000	\$26,627,000	\$14,491,000	\$14,491,000	
PRIOR MONTH'S REVENUE	11,155,000	9,960,000	3,105,000	3,105,000	2,133,000	2,133,000	17,954,000	17,954,000	53,851,000	53,851,000	
SECOND PRIOR MONTH'S REVENUE	11,144,000	11,144,000	6,427,000	6,427,000	1,123,000	1,123,000	20,143,000	20,143,000	57,931,000	57,931,000	
NUMBER OF DAYS IN 1 MONTH PERIOD	90	90	90	90	90	90	90	90	90	90	
AVERAGE DAILY REVENUE	1,218,989	166,816	208,756	208,756	79,367	79,367	612,978	612,978	1,191,967	1,191,967	
NUMBER OF DAYS IN A/R	61.2	65.4	74.8	74.8	30.3	30.3	30.1	30.1	64.1	64.1	

SWEET COUNTRY (NHL) 1988-89 WKA

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AIERF
ACCOUNTS RECEIVABLE/DAYS: EASTERN REGION
MARCH 31, 1998

		MCPI/PREP1		H&H		MISS		EASTERN REGION	
		1 — A/R DAYS	1 — A/R DAYS	1 — A/R DAYS	1 — A/R DAYS	1 — A/R DAYS	1 — A/R DAYS	1 — A/R DAYS	1 — A/R DAYS
INPATIENT:									
INHOUSE	\$13,492,367	25.3	\$22,160,575	27.5	\$0	0.0	\$35,631,142	26.1	
DNFB	17,973,830	31.7	20,703,333	23.7	0	0.0	31,679,163	28.3	
CHARGE DIFFERENTIALS	(17,724,810)	(33.3)	(28,095,893)	(34.9)	0	0.0	(45,820,701)	(31.5)	
OTHER RESERVES	(4,394,127)	(8.6)	(2,223,301)	(2.6)	0	0.0	(6,817,421)	(5.0)	
FINAL BILLED	30,417,754	37.1	46,118,669	50.2	0	0.0	78,936,423	57.8	
OTHER	3,056	0.0	(94,814)	(0.1)	0	0.0	(91,751)	(0.1)	
SUBTOTAL INPATIENT	39,370,270	74.2	60,968,569	75.6	0	0.0	100,538,839	73.6	
OUTPATIENT:									
OUTPATIENT CONTROL	32,186,291	60.4	50,504,729	62.7	4,022,195	151.8	86,713,215	63.4	
CHARGE DIFFERENTIALS	(11,710,754)	(22.0)	(13,645,465)	(16.9)	0	0.0	(23,336,219)	(18.6)	
HOME HEALTH	\$12,575	1.5	(318)	0.0	0	0.0	81,237	0.6	
TAC & SM & MAP	0	0.0	104,169	0.1	0	0.0	104,169	0.1	
SUBTOTAL OUTPATIENT	21,288,112	39.9	36,963,115	45.9	4,022,195	151.8	62,273,422	41.5	
RESERVE FOR BAD DEBT:									
CASH CLEARING	(24,338,371)	(45.7)	(33,313,328)	(42.0)	0	0.0	(38,151,899)	(42.5)	
PIP ACCOUNTS	(3,208,731)	(6.0)	5,458,907	6.8	0	0.0	2,250,176	1.6	
THIRD PARTY CASH ADVANCES	(4,028,727)	(7.6)	(23,254,410)	(31.4)	0	0.0	(39,283,137)	(21.4)	
OTHER CAPITATION	(2,123,751)	(4.0)	(2,771,166)	(3.4)	0	0.0	(4,859,897)	(3.6)	
REFUNDS	(166,103)	(0.7)	(592,297)	(0.6)	0	0.0	(861,392)	(0.6)	
PATIENT A/R BEFORE CRAS	233,961	0.4	643,274	0.8	0	0.0	877,235	0.6	
CRA'S	27,026,678	50.5	41,692,474	51.7	4,022,195	151.4	72,741,347	51.2	
NET HOSPITAL A/R	(9,334,178)	(17.3)	(3,268,951)	(4.0)	0	0.0	(12,603,329)	(9.2)	
NET REVENUE:									
CURRENT MONTH'S REVENUE	\$14,677,000		\$23,982,000		\$145,000		\$39,407,000		
PRIOR MONTH'S REVENUE	14,601,000		23,035,000		70,000		38,406,000		
SECOND PRIOR MONTH'S REVENUE	13,718,000		23,502,000		66,000		45,086,000		
	\$47,996,000		\$72,519,000		\$23,84,000		\$122,895,000		
# of DAYS IN 3 MONTH PERIOD	90		90		90		90		
AVERAGE DAILY REVENUE	\$11,249		\$05,767		26,489		1,365,344		
DAYS IN A/R	33.2		47.7		151.8		44.0		

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**ALL R.R.
ACCOUNTS RECEIVABLE DATES - DIVESTED ENTITIES
MARCH 31, 1995**

	EPH - 3 - AR/DAYS	BCH - 1 - AR/DAYS	GRH - 1 - AR/DAYS	MSH - 1 - AR/DAYS	CASH - 1 - AR/DAYS	PH - 1 - AR/DAYS	R&S - 1 - AR/DAYS	DIS - 1 - AR/DAYS	...A... - AR/DAYS
INPATIENT									
INHOUSE	\$1,986,046	14.8	\$1,174,216	10.1	\$9,372,648	18.1	50	0	\$1,497,100
DNFB	2,869,895	21.4	1,662,389	14.3	19,329,161	34.9	291,101	0	5,310,210
CHARGE DIFFERENTIALS	(3,207,121)	(24.0)	(1,359,424)	(16.0)	(20,310,703)	(17.4)	(117,379)	0	(3,712,952)
OTHER SERVICES	(344,215)	(1.6)	(655,023)	(1.6)	(661,195)	(1.2)	(1,311,711)	0	(624,441)
FINAL WILLED	7,407,742	53.3	6,120,195	52.7	30,371,634	56.6	7,076,924	0	12,595,809
OTHER	0.0	(28,657)	0.0	(37.72)	0.0	0.0	0.0	0.0	(124,001)
SUBTOTAL INPATIENT	\$7,103,037	64.9	6,414,194	55.1	36,677,390	71.0	13,381,891	0.0	16,103,322
OUTPATIENT									
OUTPATIENT CONTROL	16,931,411	10.1	12,651,326	10.0	34,090,113	69.8	1,266,456	0.0	10,766,423
CHARGE DIFFERENTIALS	(11,476,014)	(31.4)	(3,582,071)	(31.7)	(1,300,000)	(3.2)	(6,029)	0.0	(3,596,188)
HOME HEALTH	1,591,917	11.9	949,469	8.1	1,365,380	2.4	0.0	0.0	0.0
BALB IMAGING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SUBTOTAL OUTPATIENT	11,935,114	\$9.2	9,912,350	83.5	38,115,973	70.0	124,407	0.0	7,370,486
RESERVE FOR BAD DEBT									
CASH CLEARING	(1,154,718)	(13.5)	(6,277,323)	(53.7)	(24,376,943)	(44.7)	(5,247,999)	0.0	(6,605,481)
PIP ACCOUNTS	(821,181)	(6.2)	(185,123)	(1.6)	(9,776,613)	(1.9)	(7,142,088)	0.0	(21,4,241)
THIRD PARTY CASH ADVANCES	(773,000)	(3.8)	(1,300,000)	(1.2)	11,848,724	21.7	5,312,792	0.0	(6,238,323)
OTHER CAPITATION	(564,313)	(4.2)	(375,249)	(4.0)	(1,133,210)	(2.1)	(440,761)	0.0	(701,371)
REFILLS	4,933	0.1	(16,540)	(0.1)	0.0	0.0	0.0	0.0	(194,639)
PATIENT AR BEFORE CRA'S	11,391,137	\$3.0	7,830,143	67.4	53,423,877	98.1	(28,365)	0.0	(17,742,063)
CRA'S AR SHUTDOWN RESERVE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NET HOSPITAL AR	\$7,791,136	58.2	55,803,836	50.2	\$41,432,991	93.9	(35,091,217)	0.0	\$3,601,747
Adjustment for Days in AR calculation									
ADJ TOTAL NET PATIENT AR	\$7,791,136	\$8.2	\$1,871,036	50.2	\$41,432,991	75.9	50	0.0	\$3,208,735
NET REVENUE									
CURRENT MONTH'S REVENUE	\$4,445,000		\$3,219,000		\$16,073,000		10		\$3,178,000
PRIOR MONTH'S REVENUE	4,090,000		3,194,000		15,379,000		0		3,079,000
SECOND PRIOR MONTH'S REVENUE	3,520,000		3,876,000		17,385,000		0		1,127,000
# of DAYS IN 1 MONTH PERIOD	90		\$10,439,000		\$60,117,000		10		\$16,386,000
AVERAGE DAILY REVENUE	133,944		115,969		545,961		0		177,889
DAY'S IN AR	18		\$8,272		\$71,2		0		21.1
NET REVENUE									
CURRENT MONTH'S REVENUE	\$4,445,000		\$3,219,000		\$16,073,000		10		\$3,178,000
PRIOR MONTH'S REVENUE	4,090,000		3,194,000		15,379,000		0		3,079,000
SECOND PRIOR MONTH'S REVENUE	3,520,000		3,876,000		17,385,000		0		1,127,000
# of DAYS IN 1 MONTH PERIOD	90		\$10,439,000		\$60,117,000		10		\$16,386,000
AVERAGE DAILY REVENUE	133,944		115,969		545,961		0		177,889
DAY'S IN AR	18		\$8,272		\$71,2		0		21.1

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ALLEGHENY GENERAL HOSPITAL
ACCOUNTS RECEIVABLE TREND ANALYSIS
MARCH 31, 1998

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	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
INPATIENT:												
INHOUSE	\$20,509,502	\$19,636,006	\$17,350,318	\$19,496,577	\$20,136,004	\$19,029,510	\$22,574,088	\$20,905,461	\$24,184,248			
DNFB	11,134,361	8,756,518	8,866,262	16,093,606	16,778,782	23,446,866	17,128,051	16,505,347	14,291,011			
CHARGE DIFFERENTIALS	(18,665,261)	(17,166,544)	(16,382,695)	(20,682,271)	(21,708,518)	(24,008,847)	(23,903,417)	(22,810,101)	(22,327,783)			
FINAL BILLED	44,102,168	45,659,337	45,568,165	46,088,845	45,080,110	41,980,042	46,389,529	49,001,346	47,542,229			
SUBTOTAL INPATIENT	\$7,081,385	57,147,316	56,680,110	61,004,626	60,569,460	60,151,859	64,267,201	63,601,444	63,670,206			
OUTPATIENT:												
OUTPATIENT CONTROL	37,717,151	37,553,659	41,068,257	44,686,709	45,615,342	47,625,173	49,797,410	51,772,720	52,488,372			
CHARGE DIFFERENTIALS	(12,267,318)	(11,758,673)	(12,803,901)	(13,105,966)	(12,856,069)	(12,372,620)	(13,345,267)	(12,364,025)	(14,086,279)			
CRNA	5,450	33,548	61,815	0	0	0	0	0	0	0	0	
HOME HEALTH												
SUBTOTAL OUTPATIENT	28,349,359	321,337	2,018,478	2,986,666	3,524,862	3,160,475	3,765,284	3,228,387	2,749,234			
RESERVE FOR BAD DEBT	(9,803,000)	(8,400,000)	(9,904,000)	(10,394,000)	(10,955,000)	(11,766,000)	(12,073,000)	(11,174,000)	(10,924,000)			
CASH CLEARING	2,362,165	(354,958)	743,047	(218,780)	(100,202)	(1,519,036)	(2,062,384)	(1,501,001)	(1,503,393)			
THIRD PARTY CASH ADVANCES	(4,220,012)	(4,220,012)	(4,220,012)	(4,220,012)	(4,220,012)	(4,220,012)	(4,220,012)	(4,220,012)	(4,220,012)			
PATIENT AIR BEFORE CRA'S	73,716,940	71,281,249	74,725,005	61,004,485	61,459,361	61,331,160	65,461,226	87,738,493	87,564,177			
CRA'S	(19,924,265)	(20,345,944)	(21,866,504)	(16,544,700)	(15,976,860)	(15,971,731)	(16,802,519)	(16,933,551)	(16,832,521)			
NET HOSPITAL AIR	\$53,792,645	\$51,941,305	\$53,028,101	\$67,459,785	\$65,462,301	\$65,357,449	\$58,856,709	\$70,804,842	\$73,751,603			
Adjustment for Days in AIR Calculation	3,135,000	3,135,000	3,135,000	3,135,000	3,135,000	3,135,000	3,135,000	3,135,000	3,135,000			
ADJUSTED NET PATIENT AIR	\$56,927,645	\$55,076,305	\$56,164,101	\$65,594,785	\$66,617,501	\$66,492,449	\$71,860,709	\$73,569,947	\$75,866,803			
NET REVENUE:												
CURRENT MONTH'S REVENUE	\$39,798,000	\$37,911,000	\$36,141,000	\$36,601,000	\$35,142,000	\$34,348,000	\$37,768,000	\$35,866,000	\$37,866,000			
PRIOR MONTH'S REVENUE	40,821,000	39,769,000	37,911,000	36,141,000	36,601,000	35,142,000	36,348,000	37,768,000	36,866,000			
SECOND PRIOR MONTH'S REVENUE	40,435,000	40,921,000	39,769,000	37,911,000	36,141,000	36,601,000	35,142,000	36,348,000	37,768,000			
# OF DAYS IN 3 MONTH PERIOD	92	92	92	91	91	92	92	90	90			
AVERAGE DAILY REVENUE	1,316,902	1,269,467	1,259,250	1,251,098	1,240,444	1,229,250	1,209,541	1,244,344	1,238,969			
DAYS IN AIR	43	43	45	52	55	56	60	59	61			

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FORBES HOSPITAL
ACCOUNTS RECEIVABLE TREND ANALYSIS
MARCH 31, 1998

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
INPATIENT:												
IN-HOUSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,439,378	\$6,566,135	\$7,074,761	\$8,399,742	
DNFB	0	0	6,649,349	0	0	0	0	2,462,136	2,747,672	2,814,625	2,140,988	
CHARGE DIFFERENTIALS	0	0	(2,724,893)	0	0	0	0	(2,879,233)	(1,371,849)	(3,204,082)	(10,312,688)	
FINAL BILLED	33,587,000	34,592,000	20,634,546	35,956,000	37,233,000	19,860,463	20,112,772	20,305,110	19,061,051			
OTHER	0	0	0	0	0	0	0	(14,876)	0	0	0	
SUBTOTAL INPATIENT	33,587,000	34,592,000	20,634,546	35,956,000	37,233,000	19,860,463	20,112,772	20,305,110	19,061,051			
OUTPATIENT:												
OUTPATIENT CONTRACT	0	0	17,842,370	0	0	0	20,278,331	17,279,052	16,224,608	15,747,324		
DNFB	0	0	0	0	0	0	0	3,168,861	3,519,458	3,504,470		
CHARGE DIFFERENTIALS	0	0	(5,532,357)	0	0	0	0	(7,550,042)	(6,593,363)	(5,981,727)		
OTHER RESERVES	0	0	0	0	0	0	0	156,535	237,192	263,254		
SUBTOTAL OUTPATIENT	0	0	12,310,213	0	0	0	14,381,367	13,056,406	13,397,873	13,533,321		
RESERVE FOR BAD DEBT												
CASH CLEARING	(2,869,000)	(2,961,000)	(4,050,073)	(3,966,000)	(3,782,000)	(3,844,438)	(1,904,629)	(3,770,659)	(3,470,672)			
THIRD PARTY CASH ADVANCES	0	0	(60,1467)	0	0	0	(1,414,022)	(762,394)	(1,181,856)			
PATIENT A/R BEFORE CRA'S	(1,085,000)	(871,000)	(320,000)	(164,000)	(106,000)	(31,000)	(13,000)	13,924	13,961	13,951		
CRA'S	29,613,000	31,160,000	33,637,495	31,826,000	33,345,000	35,400,973	36,302,183	35,669,185	35,669,185	26,163,637		
CRA'S	(12,250,000)	(12,305,000)	(12,547,103)	(16,709,000)	(19,139,000)	(13,264,531)	(11,682,278)	(11,486,279)	(4,192,111)			
NET HOSPITAL A/R	\$17,343,000	\$18,654,000	\$21,150,392	\$23,116,000	\$24,206,000	\$22,136,442	\$24,619,455	\$24,172,916	\$23,981,176			

NET REVENUE:

CURRENT MONTH'S REVENUE	\$12,186,000	\$11,470,000	\$11,697,000	\$12,404,000	\$11,245,000	\$11,386,000	\$11,491,000	\$11,360,000	\$11,566,000
PRIOR MONTH'S REVENUE	13,065,000	12,196,000	11,070,000	11,667,000	12,404,000	11,386,000	11,491,000	11,481,000	9,980,000
SECOND PRIOR MONTH'S REVENUE	12,051,000	13,045,000	12,96,000	11,470,000	11,867,000	12,404,000	11,245,000	11,386,000	11,491,000
	\$17,322,000	\$18,751,000	\$19,533,000	\$15,741,000	\$15,516,000	\$15,045,000	\$14,132,000	\$12,847,000	\$13,017,000

of DAYS IN 3 MONTH PERIOD

AVG DAILY REVENUE	405,783	399,467	386,278	386,469	380,286	380,974	371,000	364,957	365,856
DAYS IN A/R	43	47	55	60	62	58	66	65	65

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ALLEGHENY VALLEY HOSPITAL
ACCOUNTS RECEIVABLE TREND ANALYSIS
MARCH 31, 1996

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
INPATIENT:												
INHOUSE	\$0	10	30	30	30	30	11,681,414	\$1,944,609	\$1,481,976	\$1,885,912		
DNFB	0	0	6,969,101	0	0	0	5,523,731	5,565,703	5,982,812	5,842,699		
CHARGE DIFFERENTIALS	0	0	(9,475,126)	0	0	0	(7,183,556)	(11,179,542)	(11,287,413)	(12,868,214)		
FINAL BILLED	12,387,000	12,581,000	9,515,279	13,100,000	13,039,000	8,068,185	11,369,766	11,684,352	11,075,538			
SUBTOTAL INPATIENT	12,387,000	12,581,000	7,009,252	13,100,000	13,039,000	7,519,774	7,820,536	7,871,727	8,036,935			
 OUTPATIENT:	 	 	 	 								
OUTPATIENT CONTROL	0	0	10,136,647	0	0	0	10,374,332	9,407,519	9,724,639	9,709,806		
DNFB	0	0	0	0	0	0	0	1,937,259	1,787,556	1,751,609		
CHARGE DIFFERENTIALS	0	0	(5,114,260)	0	0	0	(4,131,153)	(5,796,108)	(5,363,604)	(5,763,681)		
OTHER RESERVES	0	0	0	0	0	0	32,149	43,607	56,107	22,997		
SUBTOTAL OUTPATIENT	0	0	5,022,607	0	0	0	6,275,326	5,592,277	5,174,698	5,220,231		
 RESERVE FOR BAD DEBT	 (1,143,000)	 (1,275,000)	 (1,139,914)	 (1,277,000)	 (1,132,000)	 (1,103,830)	 (980,986)	 (1,027,834)	 (1,130,356)			
CASH CLEARING	0	0	0	0	0	0	0	(22,256)	641	(24,541)		
THIRD PARTY CASH ADVANCES	(484,000)	(484,000)	(484,170)	(484,000)	(484,000)	(484,000)	(242,085)	(98,634)	0	0		
PATIENT A/R BEFORE CRA'S	10,760,000	10,922,000	10,407,775	11,339,900	11,423,000	12,449,187	12,302,825	12,019,232	10,102,267			
 CRA'S	 97,000	 491,000	 1,845,551	 1,580,000	 1,692,000	 480,642	 2,583,747	 2,651,339	 3,354,576			
 NET HOSPITAL A/R	 \$10,657,000	 \$11,113,000	 \$12,053,376	 \$12,919,000	 \$13,115,000	 \$12,939,829	 \$14,986,572	 \$14,870,571	 \$15,155,843			

NET REVENUE:

CURRENT MONTH'S REVENUE
 PRIOR MONTH'S REVENUE
 SECOND PRIOR MONTH'S REVENUE

\$6,580,000	\$5,613,000	\$5,922,000	\$6,873,000	\$5,442,000	\$6,190,000	\$6,427,000	\$5,805,000	\$5,376,000
7,669,000	6,590,000	5,813,000	5,922,000	6,873,000	5,442,000	6,190,000	6,427,000	5,805,000
7,374,000	7,669,000	6,590,000	5,813,000	5,922,000	6,873,000	5,442,000	6,190,000	6,427,000
\$21,633,000	\$20,072,000	\$18,325,000	\$18,608,000	\$18,237,000	\$18,505,000	\$18,059,000	\$18,422,000	\$18,508,000

of DAYS IN 3 MONTH PERIOD

AVERAGE DAILY REVENUE
 DAYS IN A/R

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CANNONSBURG HOSPITAL
ACCOUNTS RECEIVABLE TREND ANALYSIS
MARCH 31, 1998

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
INPATIENT:												
INHOUSE	10	50	50	50	50	50	\$464,360	\$454,901	\$569,573	\$420,330		
DNFB	0	0	1,071,064	0	0	0	1,349,514	1,317,516	1,142,654	798,711		
CHARGE DIFFERENTIALS	0	0	(1,596,524)	0	0	(1,197,645)	(1,352,009)	(4,277,174)	(4,918,882)			
FINAL BILLED	2,635,000	2,459,000	1,651,916	2,766,000	3,164,000	3,513,963	4,087,017	4,086,537	4,765,025			
SUBTOTAL INPATIENT	2,635,000	2,459,000	126,453	2,766,000	3,164,000	3,513,963	4,087,017	4,086,537	4,765,025	1,085,184		
OUTPATIENT:												
OUTPATIENT CONTROL	0	0	4,365,201	0	0	0	4,475,412	3,867,192	4,178,359	4,018,940		
DNFB	0	0	0	0	0	0	0	890,349	841,345	841,171		
CHARGE DIFFERENTIALS	0	0	(2,301,375)	0	0	0	(2,351,659)	(2,823,138)	(2,580,549)	(2,673,191)		
OTHER RESERVES	0	0	0	0	0	0	0	0	6,797	6,937		
SUBTOTAL OUTPATIENT	0	0	2,083,826	0	0	0	2,125,753	2,234,403	2,442,252	2,364,017		
RESERVE FOR BAD DEBT	(354,000)	(354,000)	(374,326)	(405,000)	(437,000)	(467,000)	(321,288)	(311,540)	(501,352)	(364,935)		
CASH CLEARING	0	0	0	0	0	0	0	0	0	214,854		
PATIENT AIR BEFORE CRA'S	2,282,000	2,105,000	1,815,758	2,361,000	2,747,000	2,929,647	3,370,268	3,434,223	3,296,120			
CRA'S	(217,000)	(498,000)	(121,000)	(593,000)	(527,000)	(651,282)	(1,582,641)	(1,610,641)	(1,610,641)	(891,220)		
NET HOSPITAL AIR	\$1,355,000	\$1,697,000	\$1,688,758	\$1,798,000	\$2,220,000	\$1,976,365	\$1,787,647	\$1,877,582	\$1,401,900			
NET REVENUE:												
CURRENT MONTH'S REVENUE	\$2,313,000	\$2,262,000	\$2,341,000	\$2,500,000	\$2,342,000	\$2,091,000	\$2,225,000	\$2,233,000	\$2,233,000	\$2,685,000		
PRIOR MONTH'S REVENUE	2,263,000	2,313,000	2,282,000	2,341,000	2,500,000	2,342,000	2,091,000	2,225,000	2,233,000	2,233,000		
SECOND PRIOR MONTH'S REVENUE	2,263,000	2,283,000	2,311,000	2,382,000	2,341,000	2,500,000	2,342,000	2,691,000	2,691,000	2,691,000		
\$6,878,000	\$6,978,000	\$6,926,000	\$7,123,000	\$7,183,000	\$6,933,000	\$6,954,000	\$6,549,000	\$7,149,000	\$7,149,000			
# of DAYS IN 3 MONTH PERIOD	92	92	92	92	91	91	92	92	90	90		
AVERAGE DAILY REVENUE	74,772	74,761	75,391	77,424	78,934	75,359	72,370	72,787	73,387			
 DAYS IN AIR	18	73	72	73	78	78	75	75	30	30		

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MCP HOSPITAL
ACCOUNTS RECEIVABLE TREND ANALYSIS
MARCH 31, 1998

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
INPATIENT:												
INHOUSE	\$12,381,238	110,515,454	\$9,280,409	\$11,776,037	\$12,243,570	\$12,496,717	\$16,178,302	\$16,503,653	\$13,492,567			
DNFB	8,718,073	12,304,333	11,971,311	12,487,587	18,073,520	18,195,404	21,527,136	19,836,016	17,975,630			
CHARGE DIFFERENTIALS	(14,355,565)	(15,376,377)	(13,704,427)	(15,354,277)	(15,081,736)	(17,912,021)	(24,357,746)	(21,982,506)	(17,724,810)			
OTHER RESERVES	(7,782,480)	(6,172,037)	(6,798,702)	(6,240,541)	(6,620,590)	(4,639,396)	(4,064,487)	(3,906,734)	(4,594,127)			
FINAL BILLED	43,971,841	41,827,631	39,989,111	37,355,081	34,718,078	29,860,170	27,549,336	26,986,907	30,417,754			
OTHER	(48,870)	(4,135)	0	(5,181)	524	600	(126)	0	3,056			
SUBTOTAL INPATIENT	42,674,241	43,092,869	40,656,702	40,000,716	40,945,973	37,804,314	38,800,495	40,734,344	38,570,270			
OUTPATIENT:												
OUTPATIENT CONTROL	20,144,703	20,247,825	28,626,900	28,177,073	30,130,131	30,150,960	31,004,063	32,493,729	32,186,291			
CHARGE DIFFERENTIALS	(11,915,281)	(12,002,899)	(11,108,905)	(10,768,007)	(11,326,007)	(11,040,814)	(12,080,021)	(11,457,226)	(11,710,754)			
HOME HEALTH	342,432	584,139	516,387	480,734	480,360	674,056	519,719	654,383	612,575			
SUBTOTAL OUTPATIENT	17,571,934	17,808,845	18,036,981	17,671,617	19,005,331	18,884,063	19,493,751	20,892,564	21,268,112			
RESERVE FOR BAD DEBT	(16,284,913)	(16,592,975)	(18,758,075)	(17,844,986)	(17,228,336)	(22,907,298)	(23,439,915)	(23,808,985)	(24,326,371)			
CASH CLEARING	(721,205)	(764,260)	(20,586)	(1,537,146)	84,276	1,079,862	90,936	(1,480,204)	(3,206,731)			
PIP ACCOUNTS	3,949,786	(1,377,743)	(1,084,157)	(150,085)	(529,44)	(3,043,803)	(8,939,822)	(10,339,757)	(4,078,727)			
THIRD PARTY CASH ADVANCES	275,950	275,660	275,950	275,950	(2,200,000)	(2,200,000)	(2,200,000)	(2,200,000)	(2,200,000)			
PSYCH ER	0	0	0	0	0	0	0	0	(4,984)			
OTHER CAPITATION	(360,233)	(407,027)	(407,027)	(419,534)	(407,537)	(407,537)	(357,537)	(413,184)	(365,105)			
REFUNDS	214,401	204,383	226,522	221,100	226,904	226,004	332,854	320,476	233,881			
PATIENT AIR BEFORE CRA'S	47,480,941	42,170,052	40,907,020	38,435,786	34,944,716	30,388,264	27,701,961	23,210,762	27,026,676			
CRA'S	(3,331,400)	(3,201,805)	(2,419,844)	(4,048,126)	(3,617,849)	(6,463,803)	(2,476,321)	(4,575,451)	(9,134,376)			
NET HOSPITAL AIR	\$44,149,541	\$39,205,447	\$36,487,176	\$34,386,468	\$31,327,096	\$20,922,461	\$21,246,940	\$16,835,341	\$17,882,300			
NET REVENUE:												
CURRENT MONTH'S REVENUE	\$15,527,000	\$16,926,000	\$19,654,000	\$11,011,000	\$16,384,000	\$17,865,000	\$18,716,000	\$14,601,000	\$14,677,000			
PRIOR MONTH'S REVENUE	18,604,000	15,327,000	16,026,000	18,856,000	11,011,000	16,384,000	12,865,000	16,716,000	14,051,000			
SECOND PRIOR MONTH'S REVENUE	17,506,000	19,804,000	15,527,000	16,026,000	19,856,000	11,011,000	16,384,000	12,865,000	16,716,000			
# DAYS IN 3 MONTH PERIOD	97	92	92	91	91	92	92	90	90			
AVERAGE DAILY REVENUE	\$72,163	558,054	556,815	500,728	519,374	438,043	521,815	513,489	533,249			
DAY'S IN AIR	77	71	69	67	66	65	64	61	56	33		

HAHNEMANN HOSPITAL
ACCOUNTS RECEIVABLE TREND ANALYSIS
MARCH 31, 1998

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	EBB	MAR	APR	MAY	JUN
INPATIENT:												
IN-HOUSE	\$75,083,794	\$10,486,751	\$10,137,517	\$27,154,952	\$21,739,508	\$21,694,045	\$22,739,642	\$26,769,823	\$27,150,575			
DMFB	8,712,504	6,924,063	9,963,193	12,324,908	70,144,548	18,822,462	19,071,987	22,010,354	20,703,323			
CHARGE DIFFERENTIALS	(21,327,529)	(18,391,562)	(18,351,321)	(24,214,011)	(31,342,771)	(20,273,465)	(21,946,468)	(22,062,568)	(11,094,939)			
OTHER RESERVES	(1,125,971)	(2,310,261)	(1,092,816)	(2,406,497)	(3,664,835)	(2,760,709)	(2,576,362)	(2,188,877)	(2,221,301)			
FINAL BILLED	52,108,122	51,906,716	49,252,359	49,751,059	48,471,764	45,195,275	44,301,626	43,612,179	46,516,669			
OTHER	0	43,346	(108,377)	(116,945)	3,273	(3,065)	(3,675)	(4,297)	(5,227)	(9,516)		
SUBTOTAL INPATIENT	\$1,458,914	64,108,190	56,198,046	57,900,276	56,110,408	56,267,942	56,173,574	56,161,558	60,985,369			
OUTPATIENT:												
OUTPATIENT CONTROL	44,562,329	45,846,198	44,908,159	46,231,977	50,325,714	51,126,083	50,346,000	50,614,198	50,504,729			
CHARGE DIFFERENTIALS	(11,761,521)	(12,449,241)	(11,672,827)	(12,664,357)	(12,643,338)	(12,643,338)	(12,264,358)	(13,256,714)	(13,645,466)			
HOME HEALTH	0	0	0	0	0	0	0	0	0	(16)		
TAC & SH & MAP	124,449	121,838	104,246	103,177	100,194	98,045	98,333	102,397	104,189			
OTHER RESERVES	0	0	0	0	0	0	0	0	0			
SUBTOTAL OUTPATIENT	32,915,257	33,441,302	33,729,378	35,395,697	37,392,515	38,402,822	38,802,538	37,807,861	36,983,115			
RESERVE FOR BAD DEBT												
CASH CLEARING	(29,225,960)	(28,274,027)	(27,572,087)	(29,774,806)	(34,091,000)	(32,291,039)	(33,422,720)	(33,805,863)	(33,813,526)			
PIP ACCOUNTS	(1,219,722)	1,426,503	3,200,222	(752,260)	2,372,111	1,971,068	2,601,093	3,362,063	5,456,907			
THIRD PARTY CASH ADVANCES	(6,593,507)	(9,717,720)	(13,966,210)	(14,989,637)	(19,072,938)	(19,332,779)	(19,443,621)	(20,084,432)	(25,254,410)			
OTHER CAPITATION	(269,843)	(269,843)	(269,843)	(269,843)	(269,843)	(269,843)	(269,843)	(269,843)	(2,800,000)	(2,771,166)		
REFUNDS	(1,185,467)	(1,200,345)	(1,398,524)	(1,457,119)	(2,559,342)	(846,822)	(567,985)	(749,667)	(562,287)			
PATIENT A/R BEFORE CRA'S	50,751,644	53,051,363	49,926,673	46,846,355	42,983,433	40,000,000	39,964,151	42,561,400	41,922,714			
CRA'S	1,419,975	1,606,237	566,718	397,690	1,723,143	(463,608)	(671,503)	(3,527,985)	(1,268,941)			
NET HOSPITAL A/R	\$57,672,569	654,660,870	\$50,325,347	\$47,044,443	\$43,316,968	\$39,618,454	\$29,071,644	\$38,153,481	\$38,473,573			
NET REVENUE:												
CURRENT MONTH'S REVENUE	\$12,561,000	\$20,109,000	\$20,042,000	\$25,652,000	\$22,105,000	\$25,507,000	\$27,024,000	\$27,982,000				
PRIOR MONTH'S REVENUE	20,804,000	23,581,000	20,769,000	20,042,000	20,105,000	24,954,000	25,507,000	27,024,000				
SECOND PRIOR MONTH'S REVENUE	28,742,000	29,864,000	21,561,000	20,769,000	20,942,000	25,952,000	23,105,000	24,956,000	26,862,000			
# OF DAYS IN 3 MONTH PERIOD	92	92	92	92	91	92	92	92	90	90	90	
AVERAGE DAILY REVENUE	\$92,665	605,370	791,067	630,167	465,913	\$12,098	794,598	616,569	805,767			
DAY'S IN A/R	65	66	63	57	50	48	49	46	48	46	48	

ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN
ACCOUNTS RECEIVABLE TREND ANALYSIS
MARCH 31, 1998

INPATIENT:	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
INHOUSE	\$6,866,563	\$8,593,401	\$9,697,363	\$9,419,361	\$9,428,352	\$7,355,302	\$10,094,363	\$12,007,630	\$11,608,351			
DNFB	2,335,840	2,658,163	2,949,997	4,627,413	3,912,920	2,636,261	5,369,300	3,656,441	5,128,790			
CHARGE DIFFERENTIALS	(5,491,452)	(7,401,715)	(1,967,283)	(9,261,076)	(9,421,129)	(6,545,250)	(10,330,846)	(10,755,604)	(11,144,956)			
OTHER RESERVES	(824,597)	(966,296)	(995,300)	(1,314,701)	(1,926,144)	(1,096,180)	(950,351)	(1,016,236)	(858,708)			
FINAL BILLED	24,036,250	24,213,563	22,809,292	22,432,721	24,477,955	22,558,744	23,134,205	25,248,749	21,759,330			
OTHER	(42,177)	(49,011)	0	0	0	0	0	0	0			
SUBTOTAL INPATIENT	27,061,967	27,240,493	26,494,070	25,699,716	26,471,754	25,007,877	27,316,751	29,139,040	26,492,607			

OUTPATIENT:

OUTPATIENT CONTROL	23,614,206	23,213,713	21,518,847	20,997,335	21,343,229	21,706,630	22,161,937	23,701,219	24,393,187
CHARGE DIFFERENTIALS	(3,256,790)	(3,473,632)	(3,006,109)	(2,926,372)	(3,104,547)	(2,911,632)	(3,073,169)	(3,263,003)	(3,416,290)
OTHER RESERVES	(171,972)	(227,136)	(200,000)	(261,592)	(309,408)	(243,271)	(324,884)	(332,805)	(352,964)
SUBTOTAL OUTPATIENT	20,165,444	19,502,943	16,310,736	17,865,371	16,929,774	18,501,729	18,763,884	20,085,411	20,623,933

RESERVE FOR BAD DEBT	(10,298,127)	(10,277,575)	(9,963,962)	(10,193,956)	(12,483,348)	(11,946,344)	(12,931,402)	(13,125,584)	(13,792,617)
CASH CLEARING	(926,165)	(1,426,692)	(1,172,199)	(1,753,242)	(644,297)	653,972	(1,378,619)	(1,879,307)	(1,756,850)
PIP ACCOUNTS	524,235	469,883	427,675	393,962	307,564	309,847	294,267	276,285	(2,347,475)
THIRD PARTY CASH ADVANCES	0	0	0	0	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,167,091)
OTHER CAPITATION	(67,444)	(67,444)	(151,721)	(141,221)	(143,988)	(143,988)	(173,988)	(173,988)	(173,949)
REFUNDS	33,875	40,298	40,348	53,320	64,517	65,401	55,910	103,168	75,058
PATIENT A/R BEFORE CRAS	36,543,735	35,449,906	31,985,629	32,065,972	31,301,666	31,268,484	30,848,793	33,274,959	27,958,726
CRAS	395,948	624,761	1,153,089	1,121,917	915,198	957,496	1,016,399	1,162,839	931,636
NET HOSPITAL A/R	\$16,919,723	\$36,114,667	\$35,140,716	\$33,167,949	\$32,117,062	\$27,755,980	\$21,865,192	\$24,437,704	\$21,930,424

NET REVENUE:

CURRENT MONTH'S REVENUE	\$10,836,000	\$9,032,000	\$14,668,000	\$6,355,000	\$4,042,000	\$9,379,000	\$9,529,000	\$9,808,000	\$11,010,000
PRIOR MONTH'S REVENUE	9,833,000	10,636,000	9,002,000	14,668,000	4,355,000	6,042,000	9,379,000	9,529,000	9,808,000
SECOND PRIOR MONTH'S REVENUE	11,755,000	9,633,000	10,826,000	9,032,000	14,668,000	8,355,000	6,042,000	9,379,000	9,529,000
SECOND PRIOR MONTH'S REVENUE	\$32,424,000	\$19,701,000	\$24,536,000	\$12,056,000	\$31,065,000	\$25,775,000	\$26,950,000	\$28,716,000	\$30,347,000

of DAYS IN 3 MONTH PERIOD

92

92

92

91

91

92

92

90

90

90

90

90

90

AVERAGE DAILY REVENUE

352,435

322,637

375,391

348,424

341,374

280,174

292,935

319,067

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